

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MINNESOTA**

United States Securities and Exchange Commission,)	Civil Action No.: 11-CV-723-ADM-JSM
)	
Plaintiff,)	
)	
v.)	
)	
Marlon Quan, Acorn Capital Group, LLC and Stewardship Investment Advisors, LLC,)	ASSET BASED RESOURCE GROUP, LLC'S RULE 7.1 CORPORATE DISCLOSURE
)	
Defendants,)	
)	
and)	
)	
Asset Based Resource Group, LLC and Florene Quan,)	
)	
)	
Relief Defendants.)	

Pursuant to Federal Rule of Civil Procedure 7.1, Relief Defendant Asset Based Resource Group, LLC ("ABRG"), by and through its undersigned counsel, hereby makes the following disclosure to the Court and opposing counsel:

ABRG hereby states that it is a privately held limited liability company organized under the state of Connecticut and does not have a parent company. No publicly held corporation owns any stock of ABRG.

Dated: May 9, 2011

WINTHROP & WEINSTINE

By: s/Michael A. Rosow

Daniel C. Beck, #192053

Thomas H. Boyd, #0200517

Michael A. Rosow, #317998

225 South Sixth Street, Suite 3500

Minneapolis, Minnesota 55402

(612) 604-6400

dbeck@winthrop.com

tboyd@winthrop.com

mrosow@winthrop.com

**Attorneys for Relief Defendant Asset
Based Resource Group, LLC**